

Subject: OBJECT CLASS CODES

4-50-00 Purpose
10 Application
20 Major Object Classes Prescribed
30 Definitions and Prescribed Object Classes

4-50-00 PURPOSE

This chapter prescribes a uniform classification to be used in classifying the financial transactions of the Department by object class. The classifications are an extension of the major object classifications prescribed in OMB Circular No. A-11 and Treasury's I TFM 2-4400. Additional codes have been added to classify costs and income and changes in asset, liability, and equity accounts not otherwise affecting obligations. The object class code is an essential part of the automated coding of financial transactions.

4-50-10 APPLICATION

- A. Major Object Class. The major object classifications prescribed by OMB are used uniformly throughout the Government to report obligations for each account according to the nature of the services and articles procured. Object class data are also required for each Program and Financing Schedule, the SF 225 "Report on Obligations". and other Operating Division (OPDIV) Status of Funds and management reports. The primary HHS additions to the major object class code structure are in the code range 50 through 90. Codes have been assigned to identify unfunded costs, income and expense items, asset, liability, and net worth items which do not necessarily affect obligations. Each accounting system must, therefore, use these codes in classifying financial transaction documents representing obligations, applied costs, accrued costs, accrued expenditures, and disbursements. The general ledger accounts or subsidiary accounts must be structured so as to facilitate the production of data by these major classifications. The major object classes have been further extended for more detailed classification of data as deemed necessary for management purposes. The major object class has a numeric code structure.
- B. Object Class Detail. Extension of the major object class codes is done uniformly throughout the Department by adding

two digits to the basic code, which has an alpha/numeric structure. The first digit is a numeric code which identifies the primary types or groups of objects within the major object class. This digit, with the two digit major object class code, is primarily used in the preparation of OMB's MAX budget system (MAX). The last or fourth digit is used to identify specific objects within the primary type or group of objects. The full four digit code is used exclusively for Departmental purposes.

The object class codes prescribed in this chapter permit more detailed review and analysis of common or special interest classes of data within the structure and insure uniformity of reporting such data. It is intended that extended object class codes be standard throughout the Department. Any planned use of an unassigned code should be submitted to the Deputy Assistant Secretary, Finance for review, approval and publication in this manual (see "Reserved for local use" under object class 25.90). In the event the code is unique to one OPDIV's requirement, other OPDIVs need not include the code in their programs. Should an OPDIV elect to use an unpublished, unassigned object class code for a special purpose, it must be understood that future developments may require use of such a code under the Departmental Accounting System, thereby requiring reclassification on the part of the OPDIV.

C. Accounting Requirements for Accrued Leave and Pay Classifications

1. Payroll Interface. OPDIV accounting systems routinely receive data from the Accounting for Pay System for recording data in the basic accounting system for all personnel/pay costs to include accrued leave. Accrued leave earned is initially recorded under object class 50 and later, as leave is used, is reclassified to object class 10 pay classifications. As a minimum, the value of accrued leave balances must be reflected in general ledger accounts as of the end of the last pay period applicable to types of filled positions and pay systems by the object classes which most nearly represent the nature of the cost. An analytical distribution may be made to the appropriate codes, if necessary, to meet OMB and other year-end requirements. The Departmental Accounting systems depend upon the Accounting for Pay System to provide these pay and leave costs in automated form, on a timely pay period basis.

2. OPDIV System Requirements. OMB requires that leave for employees be funded at the time leave is used, with the exception that leave may be funded at the time leave is earned when specifically authorized by law. At present neither the HHS Division of Personnel and Payroll Operation or the Accounting for Pay System can distinguish detail payroll data by these two divisions when payroll data are being processed. Therefore, the Accounting for Pay System will classify the leave earned and used by the object class codes in the 50 series since the major portion of all leave applies to unfunded activity. When OPDIVs process these pay data in their accounting systems they must provide for recoding the data applicable to the funded leave to the appropriate subobject class codes 11.8E through 11.8M through the use of the Appropriation (IMN) code in the Common Accounting Number table. In summary, leave data will be processed as follows:

Accounting for Pay System Activity

- a. All leave earned and adjustments will be identified by type of leave by subobject class codes 51.11 through 51.14.
- b. All leave used will be identified by type of leave by subobject class codes 51.21 through 51.24.
- c. All day-to-day use of leave will be included in the paid amounts by subobject class codes 11.11 through 11.14 and 11.31 through 11.3C as appropriate (type of position filled and by pay system).
 - (1) The amounts paid must separately indicate the amounts for work performed and the amounts for non-productive time (leave used).
- d. All lump sum leave payments will be included in the paid amounts by subobject class codes 11.16 through 11.19; and 11.3J through 11.3M, as appropriate (type of position filled and by pay system).
- e. All leave transferred in (+) or out (-) of the accounts will be identified by subobject class codes 52.11 through 52.14 (by type of leave).

OPDIV Accounting System

- a. Leave earned (+) will be recorded by object class by type of leave and fund as follows:
 - (1) For leave accrued as unfunded liability - Subobject class codes 51.11 through 51.14.
 - (2) For leave accrued as a funded liability - Subobject class codes 11.8E through 11.8H.
- b. Leave used (-) day-to-day and lump sum leave payments will be recorded by object class by type of leave and fund as follows:
 - (1) For leave accrued as unfunded liability - Subobject class codes 51.21 through 51.24, which will reduce the accrued liability.
 - (2) For leave accrued as a funded liability - Subobject class codes 11.8J through 11.8M, which will reduce the accrued liability.
- c. All day-to-day use of leave, lump sum use of leave, and leave transferred in or out will be treated the same as indicated above.
- d. The transaction code, object class codes, and selected IMNs will cause the leave earned amounts to be treated as an unfunded liability, and will not charge the accrued leave against obligational authority. The object class codes for leave used will liquidate the leave liability to the extent of the value of leave used. The amount of leave used will be a charge against obligational authority and as accrued expenditures to the extent of the value of leave used and paid.
- e. The transaction code, object class codes, and selected IMNs will cause the leave earned amounts to be treated as a funded liability for those funds specifically authorized by law, and will charge the accrual against obligational authority and will increase accrued expenditures.

Subsequently, the object class codes for leave used will liquidate the leave liability to the extent of the value of leave used and paid.

4-50-20 MAJOR OBJECT CLASSES PRESCRIBED

The following major object classes are prescribed:

- 10 PERSONAL SERVICES AND BENEFITS
 - 11 Personnel compensation
 - 12 Personnel benefits
 - 13 Benefits for former personnel
- 20 CONTRACTUAL SERVICES AND SUPPLIES
 - 21 Travel and transportation
 - 22 Transportation of things
 - 23 Rent, communications, and utilities
 - 24 Printing and reproduction
 - 25 Advisory and assistance services and other services
 - 26 Supplies and materials
- 30 ACQUISITION OF CAPITAL ASSETS
 - 31 Equipment
 - 32 Lands and structures
 - 33 Investments and loans
- 40 GRANTS AND FIXED CHARGES
 - 41 Grants, subsidies, and contributions
 - 42 Insurance claims and indemnities
 - 43 Interest and dividends
 - 44 Refunds
- 50 UNFUNDED ITEMS AND ADJUSTMENTS THEREOF
 - 51 Leave accruals and adjustments for forfeiture, and use
 - 52 Leave balances transferred in or out
- 60 CHANGES AND ADJUSTMENTS OF GENERAL LEDGER ACCOUNTS WHICH MAY ALSO INVOLVE COST OR INCOME ACCOUNTS
 - 61 Transactions involving capitalization, depreciation, amortization, sales, income, advances, reimbursements, and receipts.
- 80 REDISTRIBUTION AND REALLOCATIONS OF COSTS, ADJUSTMENTS AND CLOSING ENTRIES

81 Transactions involving transfers, allocations, adjusting and closing entries.

90 OTHER

90.0 Below reporting threshold (\$500 thousand or less)

91.0 Unvouchered

92.0 Undistributed (used for A-11 reporting with prior OMB approval)

93.0 Limitation on expenses - Revolving and trust funds (used for A-11 reporting)

99 Not otherwise classified (HHS usage only)

99.0 Subtotal obligations (used for A-11 reporting)

99.9 Total obligations (used for A-11 reporting)

4-50-30 DEFINITIONS AND PRESCRIBED OBJECT CLASSES

The definitions that follow conform to those prescribed in Section 35.5 of OMB Circular No. A-11. The object class codes are listed under each applicable major object class. The three digit object class codes required for budgetary reporting are listed first, followed by the full four digit subobject class codes required in all HHS accounting systems.

10 PERSONAL SERVICES AND BENEFITS

11 Personnel compensation

.1 Full-time permanent

.3 Other than full-time permanent

.5 Other personnel compensation

.7 Military personnel

.8 Special personal services payments

12 Personnel benefits

.1 Civilian personnel

.2 Military personnel

13 Benefits for former personnel

.1 All benefits for former personnel

11 Personnel compensation - Gross compensation for personal services rendered to the Government by Federal civilian employees, military personnel, and non-Federal personnel.

11.10 Full-time permanent - Regular salaries and wages paid directly to civilian full-time permanent employees, as defined in section 35.3 of OMB Circular No. A-11, and other payments that become part of the employee's basic rate of pay (e.g. geographic differentials and critical position

pay). Includes regular salaries and wages paid to employees while on annual, sick, compensatory or other paid leave, and lump sum payments for annual leave upon separation; excludes compensation above the basic rate , e.g., for overtime or other premium pay, which should be recorded under object class 11.50. Includes regular pay of the commissioned officers of the Public Health Service (PHS).

Where employees are paid from more than one appropriation, the applicable portion will be included under each appropriation. Include compensation for all workdays in the fiscal year.

- 11.11 Base pay - Full-time civilian
- 11.12 Base pay - Full-time wage board
- 11.13 Base pay - Full-time consultant
- 11.14 Base pay - Commissioned officer
- 11.15 Sick leave used
- 11.16 Normal leave - Civilian
- 11.17 Normal leave - Wage board
- 11.18 Normal leave - Consultant
- 11.19 Annual leave - Commissioned officer
- 11.1A LSLP - Civilian
- 11.1B LSLP - Wage board
- 11.1C LSLP - Consultant
- 11.1D LSLP - Commissioned officer
- 11.1F Administrative leave - Civilian
- 11.1G Administrative leave - Wage board
- 11.1J Administrative leave - Consultant
- 11.1K Quarters deduction - Civilian
- 11.1L Quarters deduction - Wage board
- 11.1M Quarters deduction - Consultant
- 11.1P Subsistence/laundry deduction - Civilian
- 11.1Q Subsistence/laundry deduction - Wage board
- 11.1R Subsistence/laundry deduction - Consultant
- 11.1T Geographic adjustment pay

- 11.30 Other than full-time permanent - Regular salaries and wages, including obligations for lump sum payments for annual leave upon separation, paid directly to Federal civilian employees for part-time, temporary, or intermittent employment, as defined in section 35.3 of OMB Circular No. A-11. Includes pay for employees in the Competitive and Excepted Services with appointments that are not designated as full-time permanent under object class 11.10. Includes pay for employees in the

Senior Executive Service who are serving under limited term appointments and under limited emergency appointments, as defined in 5 U.S.C. 3132(a)(5) and under limited emergency appointments, as defined in 5 U.S.C. 3132(a)(6).

NOTE: Personal services for individuals under contract and reportable under Office of Personnel Management (OPM) as a Federal employee is normally classified under 11.30 or 11.50, as appropriate. Payments to a contractor for the personal services of a group of the contractor's employees will be classified according to the type of contract involved under major object class 25 (e.g., personal service contracts for operation and maintenance of facilities will be classified under object class 25.40).

Examples

Part-time employment - Regular pay for employment with appointments that require work on a prearranged schedule of hours or days of work less than the prescribed hours or days of work for full-time employees in the same group or class.

Temporary employment - Regular pay for full-time employment for a limited period of time that is generally less than a year, i.e., seasonal employment of employees, without permanent appointment. Also pay for employees with term appointment and pay for employees whose tenure is without specific limitation, i.e., indefinite appointment.

Intermittent employment - Regular pay for employment of consultants and other employees with appointments that require work on an irregular or occasional basis, with hours or days work not based on a prearranged schedule. Compensation is paid only for time actually employed or services actually rendered.

- 11.31 Base pay - Full-time civilian
- 11.32 Base pay - Full-time wage board
- 11.33 Base pay - Full-time consultant
- 11.34 Base pay - Commissioned officer (includes COSTEP)
- 11.35 Base pay - WAE civilian (when actually employed)
- 11.36 Base pay - WAE wage board

- 11.37 Base pay - WAE consultant
- 11.3A Base pay - Part-time civilian
- 11.3B Base pay - Part-time wage board
- 11.3C Base pay - Part-time consultant
- 11.3D Sick leave used
- 11.3E Normal leave - Civilian
- 11.3F Normal leave - Wage board
- 11.3G Normal leave - Consultant
- 11.3H Annual leave use - Commissioned officer
- 11.3J LSLP - Civilian (lump sum leave paid)
- 11.3K LSLP - Wage board
- 11.3L LSLP - Consultant
- 11.3M LSLP - Commissioned officer
- 11.3P Administrative leave - Civilian
- 11.3Q Administrative leave - Wage board
- 11.3R Administrative leave - Consultant
- 11.3T Geographic adjustment pay

- 11.50 Other personnel compensation - All personnel compensation above basic rates paid directly to civilian employees. Excludes cash allowances for higher cost of living locations, which are classified under object class 12.10. Includes overtime, holiday pay, Sunday pay, night work differential, supervisory differential, and hazardous duty pay, as defined in section 35.3 of OMB Circular No. A-11.

Examples

Overtime - Payments for services in excess of the 40 hour week or 8 hour day.

Holiday pay - Payments for services of 8 hours or less on holidays or days treated as holidays.

Sunday pay - Payments above the basic rate of 8 hours or less of regularly scheduled work on Sundays for which this premium pay is given.

Night work differential - Payments above the basic rate for night work which is not subject to overtime or Sunday pay.

Post differentials - Payments authorized under 5 U.S.C. 5925 above the basic rate for service at hardship posts abroad and which are based upon conditions of environment differing substantially

from those in the contiguous 48 States and the District of Columbia.

Other payments above basic rates - Payments above basic rates for stand-by pay and premium pay in lieu of overtime and other payments not separately classified.

Cash awards - One time payments that do not become part of the employee's base pay; such as cash incentive awards, performance awards, meritorious and distinguished executive awards of rank. Includes cash awards to employees who save the government money by marketing their homes in connection with a permanent change of station.

- 11.51 Overtime pay - Civilian
- 11.52 Overtime pay - Wage board
- 11.54 Holiday pay - Civilian
- 11.55 Holiday pay - Wage board
- 11.57 Sunday pay - Civilian
- 11.58 Sunday pay - Wage board
- 11.59 Staffing differential
- 11.5A Night work differential - Civilian
- 11.5B Night work differential - Wage board
- 11.5C Supervisory differential
- 11.5D Special pay - Dental and veterinarian; Variable special pay - Medical; Board certified pay for commissioned officers; and Baylor Plan special pay - Nurses
- 11.5E Physician and dentist special pay - Other compensation under Title 38
- 11.5F Post differential (hardship post abroad) - Civilian
- 11.5G Post differential (hardship post abroad) - Wage board
- 11.5H Post differential (hardship post abroad) - Commissioned officer
- 11.5I Post differential (hardship post abroad) - Consultant
- 11.5K Relocation incentive award
- 11.5L Incentive pay (leprosarium, flying duty, etc.)
- 11.5M Incentive award - Commissioned officer
- 11.5N Cash awards - grades 13-15
- 11.5P Performance award - Senior executive service
- 11.5Q Meritorious executive award - Senior executive service
- 11.5R Distinguished executive award - Senior executive service

- 11.5S Cash awards, below grade 13
- 11.5T Performance awards, grades 13-15
- 11.5U Performance awards, below grade 13
- 11.5W Other payments above base salary - Civilian
- 11.5X Other payments above base salary - Wage board
- 11.5Y Other payments above base salary - Consultant
- 11.5Z Other payments above base salary - Commissioned officer

- 11.70 Military personnel - Pay of military personnel, including amounts above basic rates; for example, overtime, holiday pay, night work differential, hazardous duty pay, flight pay, and extra pay based upon conditions of environment (except cost of living allowances for locations outside the contiguous 48 States and the District of Columbia which are classified under object class 12.20). Also includes basic allowances for subsistence (BAS) and for quarters (BAQ). Excludes payments made to other agencies for services of military personnel on reimbursable detail, which are classified under object class 11.80. (NOTE: NOT APPLICABLE TO HHS DURING PEACE TIME.)

- 11.80 Special personal service payments - Regular salaries and wages paid directly to persons whose workyears are not reportable to the Office of Personnel Management (OPM) as Federal civilian employees and payments for personal services that do not represent salaries or wages paid directly to Federal employees.

Examples

Compensation of persons not reportable as Federal employees - Payments for compensation to persons not included in regular employment reports to OPM, such as: witnesses, casual workers, and patient and inmate help. Includes compensation in the nature of allowances to trainees and volunteers. Also includes payments for salary equalization authorized under 5 U.S.C. 3373 and 3584 for individuals on leave of absence for employment with international organizations or State and local governments. (During the period of leave of absence, such persons are not included in reports on Federal employment to OPM if the Federal agency pays 50 percent or less of the person's salary).

Payments for reimbursable details - Payments made to other agencies for services of civilian employees and military personnel on reimbursable detail (both compensation and personnel benefits). Excludes other payments for reimbursable activities between Government accounts, which are classified under object class 25.30.

Agency reimbursement to the Civil Service Retirement and Disability fund for reemployed annuitants - Payments by an agency employing an annuitant to reimburse the Civil Service Retirement and Disability Fund for the annuity paid to that employee, as required by PL 94-397 (5 U.S.C. 8339, 8344).

Annual leave - This amount will be included in those cases where annual leave is funded when it accrues. It will represent the net difference between annual leave earned and used during the year. The excess of annual leave earned over annual leave taken will be a positive amount; the excess of annual leave taken over annual leave earned will be a negative entry.

Annual leave is classified as funded only when the law specifically authorizes the fund to record and report accrued leave earned as obligations incurred. Use object class codes in the 51 series for the accrual of leave for all other fund accounts.

- 11.81 Employee on reimbursable detail from another Agency
- 11.82 Reimbursement to the Civil Service Retirement and Disability Fund for reemployed annuitants
- 11.85 Compensation of persons not reportable as Federal employees
- 11.8A Allowances to trainee
- 11.8E Annual leave earned and adjustments
- 11.8F Commissioned officer leave earned and adjustments
- 11.8H Compensatory leave earned and adjustments
- 11.8J Annual leave used (regular and LSLP) (-)
- 11.8K Commissioned officer leave used (regular and LSLP) (-)
- 11.8M Compensatory leave used (-)

12 Personnel benefits - Benefits for currently employed Federal civilian, military, and certain non-Federal personnel. (Payments of benefits to certain former Federal civilian and military personnel are classified under object classes 13 and 42.)

12.10 Civilian personnel benefits - Cash allowances paid directly to Federal civilian employees and payments to other funds for the benefit of these employees, and benefits authorized by statute to be paid, including those to certain non-Federal civilian employees.

This object class consists of all such payments whether or not the personnel compensation of these employees is classified under object classes 11.10 through 11.80. Benefit payments for non-Federal civilian employees under this object class include persons not reportable to OPM as Federal employees.

Excludes cash incentive awards classified under object class 11.50 and perquisites provided in kind (which are classified under the object class representing the nature of the item purchased), and payments to former employees resulting from their employment.

Examples

Recruitment and retention incentives - Payments above the basic rate for recruitment bonuses, relocation bonuses, and retention allowances authorized by 5 U.S.C. 5753 and 5754.

Allowances - Includes quarters allowances, uniform allowances (when paid in cash), special pay that is paid in a lump sum, reimbursements for notary public expenses, and allowances above basic rates of pay for service outside the contiguous 48 states and the District of Columbia to compensate for a substantially higher cost of living at the post of assignment than the cost of living in the District of Columbia (as authorized under 5 U.S.C. 5924, 5941).

Also includes allowances for separate maintenance, education for dependents, transfers for employees

stationed abroad, and personal allowances based upon assignment or position.

Relocation and other expenses related to permanent change of station (PCS) - Includes authorized allowances for expenses incurred in connection with the sale of a residence, or settlement of unexpired lease, subsistence while occupying temporary quarters, and miscellaneous moving expenses, as authorized under 5 U.S.C. 5724a. Also includes reimbursement of amounts equal to income taxes incurred by transferred employees for moving and storage expenses under 5 U.S.C. 5724b and contractual charges for relocation services under 5 U.S.C. 5724c. Charges for other PCS expenses are classified under object class 12.20, 21, 22, or 25.70 as appropriate.

Payments to other funds - Includes employer's share of employee retirement, life insurance and health insurance benefits, accident compensation (e.g., payments to the Office of Worker's Compensation), Federal Insurance Contribution Act taxes, and other such payments. Includes agency \$80 payments to the civil service retirement fund for currently employed CSRS and FERS personnel, as required under the Federal Workforce Restructuring Act of 1994. Also includes agency payments to finance fiduciary insurance costs of the Federal Retirement Thrift Investment Board.

Subsidies for commuting costs - Includes payments to subsidize the costs of Federal civilian employees in commuting by public transportation.

- 12.11 Civil Service Retirement Act (CSRA) - Employer contribution - Civilian
- 12.12 Federal Insurance Contributions Act (FICA) - Employer contribution - Civilian
- 12.13 Federal Insurance Contributions Act (FICA) - Employer contribution - Commissioned officer
- 12.14 Federal Employees Group Life Insurance (FEGLI) - Employer contribution - Civilian
- 12.15 Federal Employees Group Life Insurance (FEGLI) - Employer contribution - Commissioned officer
- 12.16 Servicemen's Group Life Insurance (SGLI) - Employer contribution - Commissioned officer
- 12.17 Federal Employees Health Benefits Act (FEHBA) - Employer contribution - Civilian

12.18	Employees Accident Compensation Fund - All
12.19	Continuation pay - Commissioned officer (medical)
12.1A	Federal Insurance Contribution Act (FICA) - Employer contribution for PCS or relocation expense (use only when requirement exists to differentiate cost from payroll FICA using subobject class 12.12 and 12.13)
12.1B	Uniform allowance - Civilian
12.1C	Uniform allowance - Commissioned officer
12.1D	Basic allowance for quarters and subsistence - Civilian
12.1E	Basic allowance for quarters and subsistence - Commissioned officer
12.1F	Cost of living allowance abroad (other than hardship posts abroad) - Civilian
12.1G	Cost of living allowance abroad (other than hardship posts abroad) - Commissioned officer
12.1H	Educational (stipend) allowance - Civilian
12.1J	Educational (stipend) allowance - Commissioned officer
12.1K	Family separation allowance - Commissioned officer
12.1L	Dislocation allowance - Commissioned officer
12.1M	Temporary subsistence expense (incident to employment or change of station) - Civilian
12.1N	Real estate costs (incident to employment or change of station) - Civilian
12.1P	Allowance for miscellaneous expenses (incident to employment or change of station) - Civilian
12.1Q	Thrift Savings Fund (fiduciary insurance) - Employer contribution - Civilian
12.1R	Housing allowance - Commissioned officer
12.1S	Federal Employees Retirement System (FERS) - Employer contribution - Civilian
12.1T	Relocation tax allowance
12.1U	Third party relocation services
12.1V	Tax-deferred savings plan - Employer contribution (mandatory) - Civilian
12.1W	Tax-deferred savings plan - Employer contribution (matching) - Civilian
12.1X	Interest on savings under PL 89-538 - Commissioned officer
12.1Y	Other personnel benefits - Civilian
12.1Z	Other personnel benefits - Commissioned officer
12.AA	Retention allowance
12.AB	Recruitment bonus
12.AC	Relocation bonus
12.AD	Retirement systems for Biomedical Research Service
12.AE	Transit subsidy

- 12.20 Military personnel benefits - Comprises cash allowance and payments to other funds for military personnel. Excludes pay classified under object class 11.70 and benefit payments to veterans resulting from their past service.

NOTE: NOT APPLICABLE TO HHS DURING PEACE TIME

- 13 Benefits for former personnel - Benefits due to former employees or their survivors on the basis (at least in part) on the length of service to the Government. Excludes benefits provided in kind, such as hospital and medical care, which are classified under the object class representing the nature of the items purchased.

Examples

Retirement benefits - Compensation in the form of pensions, annuities, or other retirement benefits paid to former military and certain civilian government personnel or their survivors, exclusive of payments from retirement trust funds, which are classified under object class 42.

Separation pay - Severance payments to former employees involuntarily separated through no fault of their own and voluntarily separation incentive (VSI) payments to employees who voluntarily separate from Federal service.

Other benefits - Payments to other funds for ex-Federal employees and ex-service persons (e.g., agency payments to the unemployment trust fund for ex-employees and one-time payment of 9 percent of final basic pay to the civil service retirement fund for employees who took the early-out under buy-out authority) and other benefits paid directly to the beneficiary. Also includes Government payment to the employees health benefits fund for annuitants.

- 13.10 All benefits for former personnel
- 13.11 Retirement and disability retirement pay -
Commissioned officer
- 13.12 Severance pay
- 13.13 Annuity pay - Commissioned officer

- 13.14 Unemployment compensation (PL 96-498)(payments to U.S. Department of Labor for Federal Employees Compensation Account)
- 13.15 Voluntary separation incentive payments
- 13.16 Payments to CSRS (related to voluntary separation incentive payments)
- 13.19 Other benefits

20 CONTRACTUAL SERVICES AND SUPPLIES

- 21 Travel and transportation of persons - Obligations for transportation of government employees or others, their per diem allowance while in an authorized travel status, and other expenses incident to travel that are to be paid by the Government either directly or by reimbursing the traveler.

This object class consists of both travel away from official stations, subject to regulations governing civilian and military travel, and local travel and transportation if persons in and around the official station of an employee.

NOTE: Costs for this object class are grouped in common categories according to the purpose of travel and for recording in the accounting system by object class code. The office initiating the travel is responsible for placing the accounting classification and dollar cost on the travel order. When a person is accomplishing tasks involving more than one purpose, the cost will usually be allocated between the applicable object class codes according to the traveler's best estimate. See object class definitions for specific guidance.

Data for special studies, one-time reports, occasional queries, periodic budget analyses, etc., will be provided by sampling techniques. Additional object classes will be established by the Department when a continuous proven need for information is indicated.

Examples

Transportation of persons - Contractual obligations for services in connection with carrying persons from place to place, by land, air

or water and the furnishing of accommodations incident to actual travel. Includes commercial transportation charges; rental or lease of passenger cars; charter of trains, buses, vessels, or airplanes; ambulance service or hearse service; and expenses incident to the operation of the rented or chartered conveyances. (Rental or lease of all passenger-carrying vehicles is to be charged to this object class, even though such vehicles may be used incidentally for transportation of things). Includes mileage allowances for use of privately owned vehicles and related charges that are specifically authorized (such as highway and ferry tolls). It includes rental or lease of passenger motor vehicles from Government motor pools. Also includes bus, subway, streetcar, and taxi fares (including tips) whether used for local transportation or for travel away from a designed post of duty.

Subsistence for travelers - Payments to travelers of per diem allowances or reimbursement of actual expenses for subsistence. Other types of subsistence payments are classified under object class 25.80.

Transportation expenses incident to permanent change of station (PCS) - Payments to employees for transportation expenses and per diem allowances or reimbursement of actual travel expenses associated with a permanent change of station (including travel expenses and per diem for the employee's immediate family), as authorized under 5 U.S.C. 5724a. Charges for other PCS expenses are classified under object class 12.10, 12.20, 22, or 25.70, as appropriate.

Incidental travel expenses - Other expenses directly related to official travel, such as baggage transfer, and telephone and telegraph expenses, as authorized by travel regulations.

21.10 Site visit - To visit a particular site in order to personally perform operational or managerial activities, e.g., assist contractors and grantees during preaward negotiations, program monitoring, and postaward evaluations; review activities concerning establishment of entitlement, benefits, and claims of beneficiaries and recipients;

conduct hearings on dissemination of policy guidelines; carry out an audit, investigation or inspection to include regulatory reviews of internal and external activities, conduct negotiations to include judicial and administrative procedures, and other proceedings and negotiations to avoid or settle litigation; provide program and administrative instructions; and provide technical assistance.

Program

- 21.11 Domestic
- 21.12 Foreign

Administration & management

- 21.13 Domestic
- 21.14 Foreign

Audit, investigation & inspection

- 21.15 Domestic
- 21.16 Foreign

Litigation

- 21.17 Domestic
- 21.18 Foreign

- 21.20 Information meeting - To attend a meeting to discuss day-to-day operational support of program activities including staff meetings and orientation between field, regional, and central office; and review status reports or discuss topics of general interest. An information meeting may be a scientific, technical or professional meeting at either a domestic or international site. If a site visit is conducted as part of the same trip consider the entire trip to be site visit except for consultant travel. All consultant travel will be included in this category.

Program

- 21.21 Domestic - Non-consultant
- 21.22 Domestic - Consultant
- 21.23 Foreign - Non-consultant
- 21.24 Foreign - Consultant

Administration & management

- 21.25 Domestic - Non-consultant
- 21.26 Domestic - Consultant
- 21.27 Foreign - Non-consultant
- 21.28 Foreign - Consultant

- 21.30 Speech or presentation - To make a speech or a presentation, deliver a paper or otherwise take part in a formal program other than a training course. All advisory committee travel will be included in this category and will be considered as domestic travel.

Program

- 21.31 Domestic
- 21.32 Foreign

Administration & management

- 21.33 Domestic
- 21.34 Foreign
- 21.35 Advisory committees

- 21.40 Training attendance - To receive training associated with developing and improving employees' knowledge, skills, performance and attitude including training conferences held for professional development. Foreign travel will not be charged to these subcategories.

- 21.41 Internal (HHS)
- 21.42 Inter-agency
- 21.43 Non-government
- 21.45 Regulatory (FDA)

- 21.50 Conference attendance - To attend a conference, convention, seminar or symposium for purposes of observation or education directly related to the program mission or initiative only with no formal role in the proceedings.

- 21.51 Domestic
- 21.52 Foreign
- 21.53 Domestic - Regulatory (FDA)
- 21.54 Foreign - Regulatory (FDA)

- 21.60 Relocation - To move from one official duty station to another (same as PCS or PCS move, to include a house hunting trip).
- 21.61 PCS civilian - Domestic
- 21.6A Relocation (other than new employee)
- 21.6B Preemployment interview
- 21.6C Relocation of new employee
- 21.6D Relocation of new employee's family
- 21.62 PCS civilian - Foreign
- 21.6E Relocation (other than new employee)
- 21.6F Preemployment interview
- 21.6G Relocation of new employee
- 21.6H Relocation of new employee's family
- PCS Commissioned officer
- 21.63 Domestic
- 21.64 Foreign
- 21.70 Entitlement - Transportation, per diem and allowances and actual expenses to which an employee (or dependent) is entitled as a result of an assignment; e.g., official vacation or home leave; medical, emergency, and educational travel. Charges to entitlement will be limited to foreign travel.
- 21.71 Home leave
- 21.72 Medical and emergency
- 21.73 Educational
- 21.80 Special mission - To carry out a special Agency mission, e.g., transfer patients between facilities; provide security of a person or a shipment (such as a diplomatic pouch); move witnesses and appellants from residence to other locations; for travel by Federal beneficiaries, claimants, personnel detailed to other stations for special duties, and other non-employees. Except for security travel and disaster and emergency assistance, charges to all other subcategories will be limited to domestic travel.

Security

- 21.81 Domestic
- 21.82 Foreign
- 21.83 Non-OPDIV personnel
- 21.84 Witnesses

Patients transfer

- 21.85 Between non-Federal & HHS facilities
- 21.86 Between HHS out-patient clinic & HHS hospital
- 21.87 Temporary details

Disaster & emergency assistance

- 21.88 Domestic
- 21.89 Foreign

- 21.90 Other travel - The following 21.91 through 21.97 series of subobject class codes are for the exclusive use of the PHS to fulfill unique requirements for management of international travel. All pertain to foreign travel. For purposes of Departmental travel reporting to central control agencies, the amounts recorded in these classifications will be combined in the subobject class codes listed in brackets at the end of the definition. The 21.99 and 21.9A-21.9Z series of subobject class codes apply to all OPDIV/Agency accounting systems.

- 21.91 International contract/grant site visit travel - PHS supported travel to make site visit in connection with any PHS contract or grant to an overseas institution. (21.12)

- 21.92 International regulatory/inspectional travel - International travel to fulfill statutory obligations related to protecting the health and welfare of the American people (e.g., travel to fulfill requirements of the Food, Drug and Cosmetics Act or of the Immigration and Naturalization Act). (21.16)

- 21.93 International bilateral agreement related travel - Activities related to the planning, implementation, or review of activities under the official bilateral health programs, such as the official programs of cooperation under the U.S. - Peoples'

Republic of China Health Protocol, the C.I.S (formerly U.S.S.R.) Health Agreement, the U.S. - Italy Health Agreement, the U.S. - Israel Health Agreement, and others, (21.12)

- 21.94 International other bilateral travel - Travel for bilateral cooperation between the U.S. and another country, but which is not under the aegis of a formal bilateral agreement. (21.12)
- 21.95 International multilateral travel - Activities related to the official representation to multilateral organizations and/or the implementation of programs of those organizations, including advisory services. (21.12)

This includes the following organizations:

- o Food and Agriculture Organization (FAO)
- o International Agency for Research on Cancer (IARC)
- o International Center for Diarrheal Disease Research (ICDDR)
- o International Labor Organization (ILO)
- o Pan American Health Organization (PAHO)
- o United Nations Children's Fund (UNICEF)
- o United Nations Development Program (UNDP)
- o United Nations Environmental Program (UNEP)
- o United Nations Narcotics Commission (UNNC)
- o United Nations Population Commission (UNPC)
- o World Health Organization (WHO)

- 21.96 Special international mission travel - Disaster or emergency assistance related to the program mission of the agency. Examples include epidemiological assistance in the face of an overseas polio epidemic, travel to consult with other countries following a major disaster, consultations on a major overseas food contamination problem, travel to escort an alien mental patient to his home country, and the like. This type of travel draws upon the unique capabilities of the PHS and is performed on behalf of the U.S. Government, not just to achieve a more limited agency objective. (21.89)

- 21.97 International scientific/professional meeting travel - To attend a conference, convention, seminar or symposium for the purposes of observation and education; or to make a speech or presentation or deliver a paper or otherwise participate in a formal program, except for international meetings which are normally held in the U.S. and which are being held in Canada or U.S. border areas. (21.50, 21.30 - divide according to purpose)
- 21.99 Unidentified travel (including unidentified international travel) - When the purpose of travel cannot be properly identified at the time of the request, the amount may be recorded as unidentified. The amount must be moved to the proper classification once identification is made.
- NOTE: The following classification range has been reserved for Special Travel Projects which will be defined by the OPDIVs and approved by the Department. (21.9A through 21.9Z)
- 21.9A Union negotiations - Travel by union representatives granted official time to engage in bargaining sessions.
- 21.9B Union representational activities - Travel by union representatives granted official time to engage in representational activities other than bargaining sessions.
- 21.9C Master agreement negotiations (union) - Travel by union representatives granted official time to engage in the master agreement negotiations.
- 21.9D Master agreement negotiations (management) - Travel by management representatives granted official time to engage in the master agreement negotiations.
- 22 Transportation of things - Contractual obligations for the transportation of things (including animals), and for other services incident to the transportation of things. (Excludes transportation paid by a vendor, regardless of whether the cost is itemized on the bill for the commodities purchased by the government.) Transportation costs incident to delivery and

installation of equipment should be capitalized where conditions permit positive and ready identification, and the equipment meets the Departmental capitalization criteria.

Examples

Freight and express - Charges by common carrier and contract carrier, including freight and express, demurrage, switching, recrating, refrigerating, and other incidental expenses.

Trucking and other local transportation - Charges for hauling, handling, and other services incident to local transportation, including contractual transfers of supplies and equipment.

Mail transportation - Postage used in parcel post and charges for express package services (i.e., charges for transporting freight). (It excludes other postage and charges that are classified under object class 23.30.)

Transportation of household goods related to permanent change of station (PCS) travel - Payments to Federal employees for transportation of household goods and effects or house trailers in lieu of payment of actual expenses when payment is for transfer of personnel from one official station to another. Charges for other PCS expenses are classified under object class 12.10, 12.20, 21, or 25.70, as appropriate.

- 22.10 Transportation of household goods (excludes storage of household goods recorded under object class and 25.70).
- 22.11 Transportation of household goods and house trailers - Civilian (other than new employee)
- 22.12 Transportation of household goods and house trailers - Commissioned officer
- 22.13 Transportation of household goods and house trailers - Civilian (new employee)
- 22.20 Transportation via truck
- 22.21 GSA motor pool and commercial trucks

- 22.30 Transportation via parcel post, FedEx, United Parcel Service, etc.
- 22.31 Parcel post, FedEx, United Parcel Service, etc.
- 22.40 Regular transportation
- 22.41 Freight or express
- 22.4A Longshoring
- 22.50 Transportation - Medical stockpile materials
- 22.5Z All other
- 22.90 Other transportation of things
- 22.91 Other local charges
- 22.92 Moving office from one location to another location
- 23 Rent, communications, and utilities - Charges for possession and use of land, structures, or equipment owned by others and charges for communication and utility services. Excludes charges for rental of transportation equipment, which are classified under object class 21 or 22.
- 23.10 Rental payments to GSA - Direct obligations for rental of space and rent related services assessed by the General Services Administration (GSA) as rent, formerly known as standard level user charges (SLUC). Excludes charges for related services provided by GSA in addition to services provided under rental payments, e.g., extra protection or extra cleaning, which are classified under object class 25.30.
- 23.1A Rental of space and rent-related services
- 23.1B Parking space rental payments
- 23.1C Lease-purchase through GSA
- 23.20 Rental payments to others - Obligations for possession and use of space, land, and structures leased from a non-Federal source. Rental payments to agencies other than GSA for space, land, and structures that are subleased or occupied by permits, regardless of whether the space is owned or leased will be classified under object class 25.30.

- 23.2A Exhibit, temporary space, and other rentals for possession of land and structures
- 23.30 Communications, utilities, and miscellaneous charges.

Examples

ADP and telecommunication (TC) services and rentals - Obligations for any transmission, emission, or reception of signs, signals writings, images, sounds, or information of any nature by wire, radio, visual, or other electromagnetic systems; postage (excluding parcel post and express mail service for freight); contractual mail (including express mail service for letters) or messenger service; and rental of post office boxes, postage meter machines, mailing machines, and teletype equipment. Includes charges for the rental of information technology (ADP and TC) hardware and software. (Charges for maintenance to IT (ADP and TC) hardware and software and related training and technical assistance, when significant and readily identifiable in the contract or billing, will be classified under object class 25.70. Contractual services involving the use of equipment in the possession of others such as computer time-sharing, will also be classified under object class 25.70.)

Utility services - Obligations for heat, light, power, water, gas, electricity, and other utility services.

Miscellaneous charges - Periodic charges under purchase rental agreements for equipment. (Payments subsequent to the acquisition of title to the equipment should be classified under object class 31.) Excludes payments under lease-purchase contracts for construction of buildings, which are classified under object class 32 or 43, and for lease-purchase contracts for IT (ADP & TC) equipment, which are classified under object class 31.

- 23.3A ADP equipment rental - Basic rental and extra use charges for all ADP equipment including maintenance charges and software when furnished as part of rental contract (see 31.40 for equipment definition)

- 23.3B Contractual mail service
- 23.3C Contractual messenger service
- 23.3D Duplicating equipment and photocopier rental
- 23.3E Postage and express mail service (other than transportation of things included in 22.31)
- 23.3F Postage meter and mailing machines equipment rental
- 23.3G Post office boxes
- 23.3H Utilities - Heat, light, power, water, gas and electricity
- 23.3Z Other rentals (other than 23.31-23.32, 23.3A, 23.3D and 23.3F))

NOTE: For OMB A-11 reporting purposes, codes for TC charges that follow (23.50-23.80) will be combined with 23.30.

TC CHARGES

TC Equipment Rental

- 23.31 TC infrastructure equipment - Common use(e.g.,voice/data switch, videoconference bridge,uninterrupted power supply, etc.)
- 23.32 TC end-user equipment - Leased TC equipment (telephones, pagers, etc.)

Lines/Features

- 23.33 Agency system lines - Lines and dial tone from an Agency operated switching system
- 23.34 GSA system lines - Lines and dial tone from a GSA consolidated switching system
- 23.35 Non-agency or non-GSA system lines - Lines and dial tone provided by a commercial carrier (e.g., telecommuter or emergency dial-up)
- 23.36 Custom Calling Features - Calling features when not included in agency or GSA lines charge
- 23.37 Dedicated circuits (e.g., wide band data, alarm)
- 23.38 Voice mail - Recurring charges for voice mail system when not provided as part of line service

Local Calls

- 23.A3 Message units - Local calls (e.g., dial 9, directory assistance)

Long Distance Calls

- 23.B3 FTS2000 - FTS2000 network calls (voice/data)
- 23.C3 Non-FTS2000 - Domestic long distance calls
- 23.D3 International direct dial calls - International long distance calls
- 23.E3 Toll-free - Incoming 800/888 services
- 23.F3 FTS2000 Federal Calling Cards - Calls charged on FTS2000 FedCard
- 23.G3 Domestic calling cards - Calls charged on commercial calling card
- 23.H3 International calling cards - Calls charged on international calling card
- 23.J3 Surcharge Items (taxes, adjustments, etc.)
- 23.K3 VAN services - Data transmitted by a value added carrier

Fee-for-Service

- 23.N3 Shared agency system charge - Cost of operating and maintaining agency based system
- 23.P3 Shared GSA system charge - Cost of operating and maintaining GSA consolidated system
- 23.Q3 Other service charge - Cost for services provided by another Federal agency

Teleconferencing Services

- 23.T3 Teleconferencing - video
- 23.U3 Teleconferencing - audio

Wireless Services

- 23.V3 Cellular - Cellular services including base rates and airtime charges
- 23.W3 Pager/radio - Pager services including base rates and utilization charges
- 23.X3 Satellite service

* * * * * THIS PAGE INTENTIONALLY LEFT BLANK * * * * *

* * * * * THIS PAGE INTENTIONALLY LEFT BLANK * * * * *

* * * * * THIS PAGE INTENTIONALLY LEFT BLANK * * * * *

* * * * * CONTINUED FROM PAGE 29 * * * * *

24 Printing and reproduction - Obligations for contractual printing and reproduction (including photocomposition, photography, blueprinting, photostating, and microfilming), and the related composition and binding operations performed by the Government Printing Office, other agencies or other units of the same agency (on a reimbursable basis), and commercial printers or photographers. Includes all common processes of duplicating obtained on a contractual or reimbursable basis. Also includes standard forms when specially printed or assembled to order, and printed envelopes and letterheads.

NOTE: This object class consists of both printing and binding as defined in the Government Printing and Binding Regulations issued by the Joint Committee on Printing and reproduction of the type that does not come within the Joint Committee's definitions.

24.10 Printing, duplicating, and binding (as defined in the Government Printing and Binding Regulations).

24.11 Printing and binding - GPO
24.1A Printing and binding - Contract field printing
24.1R Printing and binding - Other

24.20 Printing, duplicating, and binding (other than as defined in the Government Printing and Binding Regulations).

24.29 Printing and binding - Other

24.30 Photostating, blueprinting, and photography.

24.39 Photostating, blueprinting, and photography

24.40 Microfilming.

24.49 Microfilming

- 25 Other contractual services - Contractual services for advisory and assistance services acquired from non-govt sources, purchases of goods and services from other Federal agencies or accounts, operation and maintenance of facilities and equipment by contract, payments to contractors for medical care, research and development (R&D) contracts, contractual subsistence and support of persons by public and Federal agencies, and other services with the private sector not otherwise classified.

When estimated, blanket or lump sum accruals, at a program level covering many separate contracts, are recorded subject to adjustment to actual upon receipt of periodic progress reports or reimbursement vouchers, subobject class 25.9Z shall be used to record the monthly blanket estimated accruals. Estimated accruals under subobject class 25.9Z will be reversed when the actual accrual amounts are recorded by the contract(s) under the appropriate object class to identify the type of contract.

- 25.10 Advisory and assistance services - Obligations for advisory and assistance services acquired by contract from non-governmental sources to support or improve organizational policy development, decision-making, management, and administration; support program and/or project management and administration; provide management and support services for R&D activities; provide engineering and technical support services; or improve the effectiveness of management processes or procedures. Such services may take the form of information, advice, opinions, alternatives, analyses, evaluations, recommendations, training and technical support. Also includes inter-agency agreements for advisory and assistance services (see 25.30 for inter-agency agreements for purchase of goods and services). Supplies and materials furnished by the contractor in connection with advisory and assistance services or other services are included based on the type of contractual services involved.

Excludes personnel appointments and advisory committees which are classified under object class 11.30. Also excludes obligations for contracts with the private sector for routine IT (ADP and

TC) services under object classes 25.30 and 25.70 (i.e., Federal information processing resources) as defined in subpart 201-39.201 of the Federal Information Resources Management Regulations (FIRMR), unless they are an integral part of advisory and assistance services contracts; architectural and engineering services as defined in the Federal Acquisition Regulations (FAR) 36.102; and research on theoretical mathematics and basic medical, biological, physical, social, psychological, or other phenomena.

Classifications

Management and professional support services - Obligations for contractual services that provide assistance, advice, or training for the efficient and effective management and operation of organizations, activities (including management and support services for R&D activities), or systems. These services are normally closely related to the basic responsibilities and mission of the agency contracting for the services. Includes efforts that support or contribute to improved organization of program management, logistics, management, project monitoring and reporting, data collection, budgeting, accounting, performance auditing, and administrative/technical support for conferences and training programs. Excludes auditing of financial statements, which is classified under other services, object class 25.20.

25.12 Management and professional support services, other than management and support of R&D activities

25.13 Management and support of R&D activities

Studies, analyses, and evaluations - Obligations for contractual services that provide organized, analytical assessments/evaluations in support of policy development, decision-making, management, or administration. Includes studies in support of R&D and IT activities. Also includes obligations for models, methodologies, and related software supporting studies, analyses, or evaluations.

25.15 Studies, analyses, and evaluations, other than those in support of R&D and IT activities

25.16 Studies in support of R&D activities

- 25.17 Studies in support of IT (ADP and TC) activities - Includes management or feasibility studies; technology forecasts; and requirements definition.

Engineering and technical services (excluding routine engineering services, as described above)
- Obligations for contractual services used to support the program office during the acquisition cycle by providing such services as systems engineering and technical direction (FAR 9.505-1(b)) to ensure the effective operation and maintenance of a weapon system or major system as defined in OMB Circular No. A-109 or to provide direct support of a weapons system that is essential to R&D, production, or maintenance of the system.

NOTE: No codes have been assigned to this classification.

- 25.20 Other services - Obligations for contractual services with the private sector that are not otherwise classified will be reported under this object class. Excludes obligations classified under other object classes for contractual services and supplies classified under object classes 21, 22, 23, 24, 25.30, 25.40, 25.50, 25.60, 25.70, 25.80, and 26.

Also specifically excluded are the following:

- o Obligations for advisory and assistance services contracts classified under object class 25.10.
- o Obligations for research and development classified under object classes 25.10, 25.40, and 25.50, as appropriate.
- o Transfers between Federal and trust funds classified under object classes 25.30 and 92.0.
- o Repairs and alterations to buildings classified under object classes 25.40 or 32.
- o Repair, maintenance, and storage of vehicles and storage of household goods, which are classified under object class 25.70.
- o Subsistence and support of persons classified under object class 25.80.
- o Obligations for services in connection with initial installation of equipment, when

performed by the vendor, classified under object class 31.

For A-11 reporting purposes, include obligations recorded in HHS unique subobject class 25.9Z as part of 25.20 totals.

Examples

Auditing - Includes obligations for auditing of financial statements when done by contract with the private sector. Excludes performance auditing, which is classified under object class 25.10 and audits of financial statements performed by the HHS OIG classified under subobject class 25.3N.

Information technology (IT) services - Automated data processing (ADP) and telecommunications (TC) services (Used for A-11 Exhibit 43) - recorded under object classes 25.AA, 25.AB, 25.AC and 25.AD and included as part of 25.20 totals. Includes all IT services not included under object classes 25.30 and 25.70.

Typing and stenographic service contracts with the private sector.

Tuition and registration fees - Training courses, seminars, conferences and workshops.

Fees and other charges - Fees for abstracting land titles, premiums on insurance (other than payments to the OPM), and surety bonds.

NOTE: No codes have been assigned to this classification.

Publication of notices, advertising, and radio and television time when done by private sector contract.

- 25.29 Auditing of financial statements (see 25.3N for OIG performed audits)
- 25.2A Medical stockpile services
- 25.2B Confidential expenditures (use 21.81 through 21.84 for travel related to criminal investigation, also see 61.7C)
- 25.2C Entertainment expenses (representation limitation)

- 25.2D Expert witnesses
- 25.2E Field reader contracts
- 25.2F Foreign claims service
- 25.2G Graphic arts services
- 25.2H Guest lecturers and speakers
- 25.2J Interpreter services
- 25.2U Temporary help services
- 25.2V Publication of notices, advertising, radio, television time, and other media production and distribution
- 25.2W Tuition and registration fees via HHS Automated Training System (A-Train) or by other authorized means - Training courses, seminars, conferences and workshops (excludes advisory and assistance services for administrative/technical support for conferences and training programs recorded under 25.10 and IT training recorded under 25.AC)
- 25.2X Entertainment expenses other than those recorded in 25.2C (specific authorization required)
- 25.2Z All other services
- 25.AA IT (ADP and TC) time sharing
- 25.AB IT (ADP & TC) system analysis, programming, design & engineering including advice on TC planning
- 25.AC IT (ADP and TC) related commercial training
- 25.AD Other IT (ADP and TC) related services not reflected elsewhere in 25.20
- 25.30 Purchase of goods and services from Federal Agencies or accounts - Includes obligations for purchases from other Federal agencies or accounts that are not otherwise classified. Includes inter-agency agreements for contractual services (including the Economy Act) for the purchase of goods and services, except as described in the note below.

NOTE: Certain types of obligations, formerly included in 25.30, have been reclassified. Specifically, agreements with other agencies to make repairs and alterations to buildings are classified under object classes 25.40 or 32, as appropriate; storage and maintenance of vehicles and household goods are classified under object class 25.70; and subsistence and support of persons is classified under object class 25.80. Also excludes obligations for inter-agency contracts for development of software or for software or hardware maintenance, which are

classified under object classes 31 and 25.70, respectively.

Excludes inter-agency contracts for advisory and assistance services, which are classified under OC 25.10 and payments made to other agencies for services of civilian employees or military personnel on reimbursable detail, which are classified under OC 11.80. Also excludes inter-agency services for inpatient care at Federal hospital classified under OC 25.60 and other obligations for contractual services classified under OCs 21, 22, 23.10-.30, 24, 25.20, 25.40-25.80, and 26.

Classifications

Transfers between Federal and trust funds - Obligations, formerly classified under object class 25.20, that finance the purchase of goods and services (i.e., reimbursable activities) through transfers between Federal and trust fund accounts (also see object class 92.0).

- 25.38 Inter-agency services (except for items recorded below or elsewhere under object class 25)
- 25.39 Intra-agency services (except for items reported below or elsewhere under object class 25)
- 25.3B Special recurring services provided by GSA (work authorization)
- 25.3C Guard services provided by GSA
- 25.3N Auditing of financial statements performed by the HHS Office of Inspector General (OIG)

Information technology (IT) systems - Automated data processing (ADP) and telecommunications (TC) services (Used for A-11 Exhibit 43).

- 25.3P IT (ADP and TC) inter-agency services - Obligations for payments and offsetting collections for IT services (ADP and TC) provided to or received from Executive Branch agencies, judicial and legislative branches, and State and local governments.
- 25.3Q IT (ADP and TC) intra-agency services - Obligations for payments and offsetting collections for all IT (ADP and TC) services within HHS. Includes revolving fund transactions for IT services

- 25.40 Operation and maintenance of facilities - Includes obligations for the operation and maintenance of facilities when done by contract, including Government-owned contractor-operated facilities (GOCOs). Includes contracts and work orders with the private sector and GSA for service contracts, routine repair of facilities, and upkeep of land. Also includes obligations for operation of facilities engaged in research and development activities. Excludes alterations, modifications, or improvements to facilities and land, which are classified under object class 32.
- 25.41 Building repairs/alterations (See subobject class 25.43 for security-related)
- 25.42 Building repairs/alterations and other non-recurring services by GSA (work authorization) (See subobject class 25.44 for security-related)
- 25.43 Security-related building alterations (alterations for office security & employee safety)
- 25.44 Security-related building alterations (alterations by GSA for office security & employee safety)
- 25.45 Government-owned contractor operated facilities (GOCOs) - Operation and maintenance
- 25.46 Parking facility management
- 25.47 Maintenance of buildings and grounds
- 25.48 Guard services
- 25.49 Cleaning services
- 25.4A Laundry and towel services
- 25.4B Pest control services
- 25.4Z All other operation and maintenance of facilities
- 25.50 Research and development contracts - Excludes R&D reported as advisory and assistance services under object class 25.10 or as operation and maintenance of R&D facilities under object class 25.40. Includes contracts for the conduct of basic and applied research and development activities.
- 25.55 Research and development contracts
- 25.60 Medical care - Obligations for payments to contractors for medical care. Includes payments to Medicare contractors; payments to private hospitals, nursing homes, or group health organizations for medical care services provided to veterans; payments to carriers by the employees and retired employees health benefits fund and CHAMPUS; and inpatient care at Federal hospital.

Excludes contracts with individuals who are reportable under Office of Personnel Management regulations as Federal employees (object class 11.30 or 11.50) and payments to compensate casual workers and patient help (object class 11.80).

Classifications

States, intermediaries and carriers Federal program administrative costs

- 25.6E State agency services (HCFA and FDA usage only)
- 25.6F Medicare part A intermediaries (HCFA usage only)
- 25.6G Medicare part B carriers (HCFA usage only)
- 25.6H IHS fiscal intermediaries (IHS usage only)

Other medical care services

- 25.6Q Laboratory and testing services
- 25.6R Medical health services (including medical advisors)
- 25.6S Nurse visits and services - HHS facilities
- 25.6T Physicians visits and services - HHS facilities
- 25.6U Purchase of vital record transcripts
- 25.6V Rehabilitation services
- 25.6W Inpatient care at Federal hospitals (inter-agency services)
- 25.6Z All other medical care
- 25.70 Operation and maintenance of equipment - Obligations for operation, maintenance, repair and storage of equipment when done by contract.

Classifications

Storage and maintenance - Obligations for contractual services for storage and care of vehicles and storage of household goods, including those associated with a permanent change of station (PCS). Obligations for other PCS expenses are classified under object class 12.10, 12.20, 21, or 22.

- 25.71 Storage of household goods (other than new employee)
- 25.72 Storage of household goods (new employee)
- 25.79 Storage and care of vehicles

Equipment operation and maintenance

- 25.76 Repairs to laboratory and scientific equipment
- 25.7A Repairs to office equipment
- 25.7N Maintenance agreements - Equipment (other than maintenance recorded under subobject class 25.7R)

Software and hardware operation and maintenance - IT systems - ADP and TC services (Used for A-11 Exhibit 43). Obligations for contracts to maintain software or hardware, including maintenance that is part of a rental/lease contract when significant and readily identifiable in the contract or billing (see 23.3A when part of a rental contract), maintenance furnished as part of software purchases recorded under 31.40 or 31.90, and TC technical support. Include obligations for GOCOs (exclusive of govt-furnished space or eqpt).

Excludes charges for rental of IT (ADP and TC) hardware and software, which are classified under object class 23.3A, 23.31 and 23.32. Also excludes contracts where the principal purpose is to upgrade or improve software, which are classified under object class 31.40 or 31.90.

- 25.7P IT (ADP and TC) annual software and system use licenses - Contracts for annual renewal of software licenses and data system access (excludes indefinite licensed software recorded under 31.40 or 31.90).
- 25.7Q IT (ADP and TC) data center operations - Contracts for data center operations (includes operation of tape/disk libraries)
- 25.7R IT (ADP and TC) software and hardware maintenance and repairs - Contracts to provide services associated with the maintenance and repair of existing systems (includes maintenance of tape/disk libraries, excludes maintenance and repairs included as part of 25.7Q).
- 25.7S IT (ADP and TC) data entry - Contracts for the entry of data into computer systems (excludes data entry included as part of 25.7P or 25.7Q)
- 25.7U TC technical support - Infrastructure - Direct support for the set-up, operation, maintenance, and removal of a primary common use system
- 25.7V TC technical support - End-user - Direct technical support (e.g., installation, relocation, removal of end user equipment)

- 25.7W Other IT (ADP and TC) software and hardware services not reflected elsewhere in 25.70
- 25.80 Subsistence and support of persons - Obligations incurred for contractual services with the public or another Federal Government account for board, lodging, and care of persons, including prisoners (except travel items, which are classified under object class 21, and hospital care, which is classified under 25.60).
- 25.81 Subsistence and support of persons
- 25.90 Reserved for local use and other.

Classifications

Reserved for local use - No codes have been assigned to this classification. It is reserved for special purpose local OPDIV use only.

NOTE: Can be used only when approved by the Office of Financial Policy (a detailed crosswalk for A-11 reporting purposes must be furnished as part of the approval process).

Other - Includes estimated lump sum (blanket monthly accruals).

NOTE: For A-11 reporting purposes, include as part of 25.20 totals.

- 25.9Z Estimated lump sum (blanket monthly accruals)
- 26 Supplies and materials - Obligations for commodities whether acquired by formal contract or other form of purchase that are: ordinarily consumed or expended within one year after they are put into use; converted in the process of construction or manufacture; or used to form a minor part of equipment of fixed property. Excludes charges for off-the-shelf software purchases. (Other property of little monetary value that does not meet any of these three

criteria listed above may also be classified as "supplies and materials.")

Examples

Office supplies - Obligations for pencils, paper, calendar pads, stenographic notebooks, standard forms (except when specially printed or assembled to order), unprinted envelopes, other office supplies, and property of little monetary value, such as desk trays, pen sets, and calendar stands.

Publications - Obligations for purchases of or subscriptions to pamphlets, documents, books, newspapers, periodicals, records, cassettes, or other publications whether printed, microfilmed, photocopied, or otherwise recorded for auditory or visual use that are off-the-shelf rather than specifically ordered by or at the request of the agency. Excludes publications acquired for permanent collection which are classified under object class 31.

IT (ADP and TC) supplies and materials - Obligations for computer and word processing tapes, discs, and manuals. Excludes purchase of IT (ADP and TC) software, which are classified under object class 31.

Chemicals, surgical and medical supplies

Fuel - Obligations for fuels used in cooking, heating, generating power, making artificial gas, and operating motor vehicles, trains, aircraft, and vessels.

Clothing and clothing supplies - Obligations for articles of clothing, together with materials and sewing supplies used in the manufacture of wearing apparel.

Provisions - Obligations for food and beverages for human consumption.

Forage and stable supplies - Food used for livestock and other animals, and stable supplies.

Cleaning and toilet supplies

Ammunition and explosives

Materials and parts - Obligations for commodities (including building materials) used in the construction, repair, or production of supplies, equipment, machinery, buildings, and other structures.

- 26.10 Drugs, biologicals, and reagents acquired for direct use.
- 26.11 Drugs, medicines, and vaccines, including pharmacy bottles
- 26.12 Radiopharmaceutical-drugs, medicines, and vaccines-labelled with or containing radionuclides
- 26.13 Biological materials
- 26.14 Tissue materials
- 26.15 Controlled substances
- 26.16 Media used for propagation of tissue cultures
- 26.18 Blood and blood products
- 26.20 Drugs, biologicals, and reagents acquired for inventory.
- 26.21 Drugs, medicines, and vaccines, including pharmacy bottles
- 26.22 Radiopharmaceutical-drugs, medicines, and vaccines-labelled with or containing radionuclides
- 26.23 Biological materials
- 26.24 Tissue materials
- 26.25 Controlled substances
- 26.26 Media used for propagation of tissue cultures
- 26.28 Blood and blood products
- 26.30 Medical stockpile and other medical and dental supplies acquired for direct use.
- (Medical stockpile)
- 26.31 Supplies and materials for additional emergency hospitals
- 26.33 Supplies and materials for community hospitals
- 26.36 Supplies and materials that increase hospital capacity
- 26.38 Supplies and materials for replacement of hospital stocks
- 26.39 Supplies for repackaging

- (Other medical and dental supplies)
- 26.3A Medical and surgical, including X-Ray, photographic and X-Ray film
- 26.3D Dental, including X-Ray film
- 26.3G Prosthetic and orthopedic
- 26.3K Eyeglasses
- 26.3N General hospital linens and medical personnel clothes
- 26.3Z Other medical and dental supplies
- 26.40 Medical stockpile and other medical and dental supplies acquired for inventory.
- (Medical stockpile)
- 26.41 Supplies and materials for additional emergency hospitals
- 26.43 Supplies and materials for community hospitals
- 26.46 Supplies and materials that increase hospital capacity
- 26.48 Supplies and materials for replacement of hospital stocks
- 26.49 Supplies for repackaging
- (Other medical and dental supplies)
- 26.4A Medical and surgical, including X-Ray, photographic and X-Ray film
- 26.4D Dental, including X-Ray film
- 26.4G Prosthetic and orthopedic
- 26.4K Eyeglasses
- 26.4N General hospital linens and medical personnel clothes
- 26.4Z Other medical and dental supplies
- 26.50 Laboratory supplies and chemicals.
- (Acquired for direct use)
- 26.51 Laboratory supplies
- 26.52 Chemicals
- 26.53 Forage, including food for research animals
- 26.54 Glassware (lab)
- 26.55 Research animals
- 26.56 Radionuclides (radioisotopes) - Radiochemicals, sealed sources and other items containing radionuclides
- 26.59 All other
- (Acquired for inventory)
- 26.5A Laboratory supplies
- 26.5B Chemicals
- 26.5C Forage, including feed for research animals

- 26.5D Glassware (lab)
- 26.5E Research animals
- 26.5F Radionuclides (radioisotopes) - Radiochemicals, sealed sources and other items containing radionuclides
- 26.5Z All other
- 26.60 Subsistence and administrative supplies acquired for direct use.
- 26.61 Subsistence
- 26.6A IT (ADP and TC) supplies - Supplies acquired such as magnetic tape, containers, reels, tabulating paper, disks, user manuals, and in support of telephone, facsimile teletypewriter, radio, data communication operations, etc.
- 26.6L Office supplies
- 26.6M Subscriptions, pamphlets, reference books and documents purchased for the direct use of individuals, officers, and activities and retained in the offices for day-to-day use
- 26.6P Claims folders
- 26.6Q Charge-out cards for claims folders
- 26.6R Flexi-flash signals for claims folders
- 26.6W Educational/training supplies
- 26.6Z All other administrative supplies
- 26.70 Subsistence and administrative supplies acquired for inventory.
- 26.71 Subsistence
- 26.7A IT (ADP and TC) supplies - Supplies acquired such as magnetic tape, containers, reels, tabulating paper, disks, user manuals, and in support of telephone, facsimile teletypewriter, radio, and data communication operations, etc.
- 26.7L Office supplies
- 26.7M Subscriptions, pamphlets, and documents
- 26.7P Claims folders
- 26.7Q Charge-out cards for claims folders
- 26.7R Flexi-flash signals for claims folders
- 26.7W Educational/training supplies
- 26.7Z All other administrative supplies
- 26.80 All other stock classes acquired for direct use.
- 26.81 Paper stock for printing and printing supplies
- 26.82 Photographic paper and supplies

26.83 Microfilm
26.84 Other unexposed film
26.85 Pictures, prints, negatives, etc., for visual aids
26.86 Envelopes
26.89 All other printing and photographic supplies
26.8A Kitchen and dietetic, excluding subsistence
26.8D Patients clothing (indigents)
26.8E Uniforms of non-medical personnel (including attendants' coats, cooks' caps, etc.)
26.8G Supplies for buildings and grounds maintenance
26.8H Fuel for heating buildings
26.8J Housekeeping and janitorial supplies
26.8M Transportation supplies
26.8N All other maintenance supplies
26.8R Insecticides and rodenticides
26.8X Laundry supplies
26.8Y Ammunition and explosives
26.8Z All other

26.90 All other stock classes acquired for inventory.

26.91 Paper stock for printing and printing supplies
26.92 Photographic paper and supplies
26.93 Microfilm
26.94 Other unexposed film
26.95 Pictures, prints, negatives, etc., for visual aids
26.96 Envelopes
26.99 All other printing and photographic supplies
26.9A Kitchen and dietetic, excluding subsistence
26.9D Patients clothing (indigents)
26.9E Uniforms of non-medical personnel (including attendants' coats, cooks' caps, etc.)
26.9G Supplies for buildings and grounds maintenance
26.9H Fuel for heating buildings
26.9J Housekeeping and janitorial supplies
26.9M Transportation supplies
26.9N All other maintenance supplies
26.9R Insecticides and rodenticides
26.9X Laundry supplies
26.9Y Ammunition and explosives
26.9Z All other

30 ACQUISITION OF ASSETS.

31 Equipment - Obligations for the purchase of personal property of a durable nature - that is, property which may be expected to have a period of service of a year or more after being put into use without material impairment of its physical

condition. Includes obligations for service in connection with the initial installation of equipment when performed under contract. Excludes supplies and materials classified under object class 26. Also excludes purchase of fixed equipment, which is classified under object class 32 and operation, maintenance and repair of equipment classified under object class 25.70.

NOTE: This object class consists of both capitalized equipment, 31.10 through 31.80 and 31.AA, and non-capitalized equipment that is charged directly to expense, 31.90. Full criteria for capitalization of equipment is contained in Chapter 1-30, Property Accounting.

Examples

Transportation equipment - Obligations for vehicles, including passenger-carrying automobiles, motor trucks, and motorcycles; tractors; aircraft; trains; and steamships, barges, power launches, and other vessels.

Furniture and fixtures - Obligations for movable furniture, fittings, fixtures, and household equipment. Includes desks, tables, chairs, typewriters, word processing equipment, calculators.

Publications for permanent collections.

Tools and implements.

Machinery - Obligations for engines, generators, manufacturing machinery, transformers, ship equipment, pumps, and other production and construction machinery.

Instruments and apparatus - Obligations for surgical instruments, X-Ray apparatus, signaling equipment, telephone and telegraph equipment, electronic equipment, scientific instruments and appliances, measuring and weighing instruments and accessories, photographic equipment, picture projection equipment and accessories, and mechanical drafting devices.

IT (ADP and TC) software - Includes obligations for the purchase of custom and off-the-shelf software, regardless of cost (see 31.43, 31.4D, 31.9C and 31.9D). Excludes software that is an integral part of consulting services contracts, as defined in object class 25.10. Also excludes rental of IT (ADP and TC) hardware and software, which are classified under object class 23.30.

IT (ADP and TC) equipment - Obligations for the purchase of Electronic data processing equipment and TC common use infrastructure equipment and TC end-user equipment (see 31.41, 31.44, 31.45, 31.9F, 31.9J, and 31.9K).

Local and wide area network (LAN and WAN) hardware equipment and network operating system (NOS) software - Obligations for the purchase of servers, routers, hubs, multiplexers, concentrators, etc. (see 31.48 and 31.9B).

Armaments - Obligations for tanks, armored carriers, tractors, missiles, machine guns, small arms, bayonets, anti-aircraft guns, artillery, searchlights, detectors, fire-control apparatus, submarine mine equipment, ammunition hoists, torpedo tubes, and other special and miscellaneous military equipment.

CAPITALIZED EQUIPMENT (Individual items valued \$25,000 and over)

- 31.10 Transportation equipment.
- 31.11 Land vehicles
- 31.1A Water vehicles
- 31.1R Air vehicles
- 31.20 Furniture and furnishings.
- 31.21 Desks, tables, and chairs
- 31.2A Filing equipment
- 31.2H Medical, dental, and scientific
- 31.2M Plant, shop, and ground
- 31.2Q Kitchen and dietetic
- 31.2U Furniture and furnishings for quarters
- 31.2Z All other

- 31.30 Office equipment - Excludes IT (ADP and TC) equipment.
- 31.31 Typewriters (see 31.41 for word processors)
- 31.3Z Other office machines (see 31.5N for audio-visual)
- 31.40 IT (ADP & TC) equipment.
- 31.41 ADP hardware equipment - Electronic data processing equipment including mainframe, mini, and micro digital, analog and hybrid computers used for the manipulation and storage of data (as opposed to the transfer of data); equipment electronically connected to CPUs, and equipment normally used in support of ADP (e.g., equipment used for data input and output, multimedia and presentations, mass storage, communication, file transfer, security and data integrity, back-up, line conditioning, uninterruptible power supplies, etc.). Purchases may be for new ADP capacity or to expand or replace existing capacity. Includes printers and modems, but not facsimile machines (see 31.45). Includes network interface cards (NICs), but not network hardware (see 31.48) or cabling (see 32.2B).
- 31.43 ADP software - Indefinite license custom and off-the-shelf software used to facilitate use of computer hardware including operating systems; assembly, compiler, translator and application software (e.g., groupware, presentation, communication, file transfer, client-server, directory services, internet software, etc.). Excludes network operating system software (see 31.48), and annual licenses for software use (see 25.7P).
- 31.44 TC infrastructure equipment - Common use - Equipment used for the transmission of analog or digital signals to include voice/data switching system, videoconference bridge, uninterrupted power supply, automatic call distributor system, voice mail systems, automatic answering devices, automated telephone directory systems, etc. (excludes cabling, see 32.2C).
- 31.45 TC end-user equipment - Includes key systems, station user equipment, facsimile machines, cellular phones/pagers, hand held fixed or mobile radio systems, etc.
- 31.48 LAN and WAN hardware equipment and NOS software - Includes servers, routers, hubs, multiplexers and concentrators.

31.4D TC software - Software that uniquely supports TC end-user equipment (see 31.45, excludes software contained in 31.48).

31.50 Instruments and apparatus.

31.51 Medical, dental, and scientific
31.57 Kitchen and dietetic
31.5A Medical stockpile
31.5L Quarters
31.5N Audiovisual, microfilm and photographic
31.5R Printing, duplicating and copying
31.5U Communications (other than object class 31.40)
31.5Z All other

31.60 Production and construction machinery, and armaments.

31.61 Production and construction machinery
31.6X Armaments
31.6Z All other

31.70 Implements and tools, etc.

31.71 Medical, dental, and scientific
31.7A Kitchen and dietetic
31.7H Plants, shop, and grounds
31.7Z All other

31.80 Publications for permanent collection (including library) (no cost restrictions).

31.81 Publications, books, etc.
31.8Z Other library resources such as microfilm, films, and tapes with a useful life of over two years. (also see 31.9Y)

31.AA Capitalized equipment under capital lease.

NON-CAPITALIZED EQUIPMENT (Individual items valued under \$25,000)

31.90 Non-capitalized equipment.

31.91 Transportation equipment
31.93 Furniture and furnishings
31.9A Office equipment
31.9B LAN and WAN hardware equipment and NOS software
31.9C ADP software - indefinite license
31.9D TC software

- 31.9F ADP hardware equipment
- 31.9H Instruments and apparatus
- 31.9J TC infrastructure equipment
- 31.9K TC end-user equipment
- 31.9L Production and construction machinery, and armaments

- 31.9X Implements and tools
- 31.9Y Publications, books, and other library resources not intended for permanent collection (see 26.6M for the direct use of reference books in individual offices)
- 31.9Z Other

NOTE: For description of the kinds of equipment included in each category, see the capital equipment descriptions under object classes 31.10, 31.20, 31.30, 31.40, 31.50, 31.60, 31.70, and 31.80.

- 32 Land and structures - Obligations for purchase of land, buildings, and other structures, non-structural improvements, fixed equipment when acquired under contract (whether an addition or a replacement), and payments from liquidating accounts for defaulted loan guarantees on loans that have been foreclosed, so that the Federal payment results in the acquisition of a physical asset rather than a loan asset.

Examples

Land - Obligations for the purchase of land and interest in lands, including easements and rights of way

Buildings and other structures - Obligations for the acquisition or construction of buildings and structures, and additions thereto, when acquired under contract. Includes alterations, modifications, and improvements in land and structures when done by contract. Excludes routine maintenance and repair of facilities, which is classified under object class 25.40. Includes principal payments under lease-purchase contracts for construction of buildings.

Non-structural improvements - Obligations for improvements of land, such as landscaping, fences, sewers, wells, and reservoirs, when acquired under

contract. Routine maintenance and repair are classified under object class 25.40.

Fixed equipment - Obligations for fixtures and equipment that become permanently attached to or a part of buildings or structures, such as elevators, plumbing, power-plant boilers, fire-alarm systems, lighting or heating systems, and air-conditioning or refrigerating systems (whether an addition or a replacement), when acquired under contract. Includes amounts for services for the initial installation of fixed equipment when performed under contract.

32.10 Land.

32.11 Land

32.20 Buildings and other structures.

32.21 Buildings

32.2A Other structures

32.2B ADP site - Site facility construction, or modification required for ADP (e.g., raising floors, moving walls, air conditioning, uninterruptible power sources, etc.) (see note in 32.2C)

32.2C TC site - Site or facility construction or modification required to support TC functions

NOTE: Includes cumulative costs of \$25,000 and above for a particular 32.2B or 32.2C site installation or renovation project. Items under \$25,000 such as relocating outlets/receptacles, installing cable, and costs not related to a major project should be charged to a repair and renovation expense category in 25.40.

32.30 Non-structural improvements.

32.31 Sanitation systems

32.3A Roadways

32.3H Fences

32.39 Other

32.40 Fixed equipment.

32.41 Fixed equipment

- 32.50 Construction in progress.
- 32.51 Construction in progress - By other government agency
- 32.52 Construction in progress - By all others
- 32.60 Land, buildings, and structures under capital lease.
- 33 Investments and loans - Obligations for the purchase of securities and expenditures in the nature of capital for other funds. In credit liquidating accounts, includes payments for defaulted loan guarantees in those cases where the default has not resulted in foreclosure, so that the government acquires the title to the note rather than title to physical assets. If payment occurs for which there is no asset (property or enforceable notes) so that the payment is a sunk cost, it should be included under object class 42.

Examples

Investments in securities - Obligations for the purchase of stocks, bonds, debentures, and other securities (except the par value of U.S. Government securities or securities of wholly-owned Government enterprises) in which money is invested either temporarily or permanently. Includes the amounts paid for interest accrued at the time of purchase and premiums paid on all investments, including payments over par value for the purchase of Government securities and discounts under par value on sales of Government securities.

Loans - Loans to foreign governments, States, and other political subdivisions; loans to other government agencies; and loans to institutions, corporations, associations, and individuals.

Investments in other funds - Capital payments to trust revolving funds or other funds which are expected to be returned when the enterprise is liquidated, transferred or sold. Excludes non-expenditure transfers between funds.

33.10 Investments in securities (excludes par value of U.S. Government securities).

33.11 Stocks
33.16 Bonds
33.1A Debentures
33.1H Other securities
33.1V Accrued interest on investments purchased
33.1W Accrued interest on loans purchased
33.1X Premiums on investments purchased
33.1Y Discounts on sale of investments
33.1Z Other

33.20 Loans.

33.21 Construction loans
33.2A Loans (educational, health, welfare, etc.)
33.2E Advances for reserve funds
33.2G Capital contributions

33.30 Investment in other funds.

33.31 Capital provided to other funds (excludes non-expenditure transfers between funds)

40 GRANTS AND FIXED CHARGES

41 Grants, subsidies, and contributions - Grants (including revenue sharing), subsidies (including credit program costs), gratuities, and other aid for which cash payments are made to States, other political subdivisions, corporations, associations, and individuals; contributions to international societies, commissions, proceedings, or projects whether in lump sum or as quotas of expenses; contributions fixed by treaty; grants to foreign countries; taxes imposed by taxing authorities where the Federal government has consented to taxation (excluding the employer's share of Federal Insurance Contribution Act taxes); and payments in lieu of taxes. Includes readjustment and other benefits for veterans, other than indemnities for death or disability.

NOTE: Obligations under grant programs that involve the furnishing of services, supplies, materials, and the like, rather than cash are not charged to this object class, but to the object

class representing the nature of the services, articles, or other items that are purchased.

When estimated blanket or lump sum accruals, at a program level covering many separate awards, are recorded subject to adjustment to actual upon receipt of periodic progress reports, subobject class code 41.9Z shall be used to record the monthly blanket estimated accruals. Appropriate amounts under subobject class 41.9Z shall be reversed when the actual accruals are recorded by the specific award(s) under the appropriate object class to identify the type of grant award.

- 41.10 Grants in aid (formula).
- 41.11 Construction
- 41.15 All other
- 41.1A Payments in lieu of taxes
- 41.20 Training and fellowships.
- 41.21 Training
- 41.25 Fellowships
- 41.30 Student financial aid.
- 41.31 Financial assistance
- 41.38 Cancellation or forgiveness of loans involving cash payments
- 41.39 Interest benefits
- 41.40 Research and demonstration.
- 41.41 Research
- 41.45 Demonstration
- 41.50 Other projects.
- 41.51 Other projects
- 41.60 Construction projects.
- 41.61 Construction projects
- 41.70 Subsidies and gratuity payments.
- 41.71 Subsidies
- 41.75 Gratuity payments

- 41.80 Tribal payments (IHS usage only).
- 41.81 Title III tribal health administration
- 41.82 Title III tribal health services operations
- 41.83 Title III tribal training - Employee and leader
- 41.84 Title III tribal grants - Other
- 41.85 Title III tribal indirect cost
- 41.8A Title I tribal health administration
- 41.8B Title I tribal health services operations
- 41.8C Title I tribal training - Employee & leader
- 41.8D Title I tribal - Other
- 41.8E Title I tribal indirect cost
- 41.90 Miscellaneous and blanket lump sum monthly accruals.
- 41.91 All other grants
- 41.9Z Estimated lump sum (blanket) monthly accruals
- 42 Insurance claims and indemnities - Benefit payments from the social insurance and Federal retirement trust funds and payments for losses and claims including those under the Equal Access to Justice Act.

Examples

Social insurance and retirement - Payments for individuals from trust funds for social security, medicare, unemployment insurance, railroad retirement, Federal civilian retirement, military retirement, and other social insurance and retirement programs.

Other claims and indemnities - Payments to veterans and former civilian employees or their survivors for death or disability, whether service connected or not. Payments of claims and judgments arising from court decisions or abrogation of contracts; indemnities for the destruction of livestock, crops, and the like; damage to or loss of property; and personal injury or death. Includes payments to or for persons displaced as a result of Federal and federally assisted programs, as authorized under 42 U.S.C. 4622-4624. Includes losses made good on Government shipments, and payments made from liquidating accounts on guarantees where no asset

is received and where forgiveness is not provided by law.

- 42.10 Social insurance claims and retirement.
- 42.11 Default under guaranteed student loan - Death
- 42.12 Default under guaranteed student loan - Other
- 42.1A Benefit payments (OASI)
- 42.1H Medicare payments
- 42.1Z All other
- 42.20 Other claims and indemnities (not covered by insurance).
- 42.21 Compensation for personal injury or death (includes death gratuity for commissioned officers)
- 42.22 Compensation for loss or damage of property
- 42.23 Attorney fee - Equal Access to Justice Act
- 42.2Z All other
- 43 Interest and dividends - Payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available and the distribution of earnings to owners of trust or other funds. Includes interest payments under lease-purchase contracts for construction of buildings. If payment of claims under a contract has been delayed by the Government, the interest will be recorded under the same object class used for the original contract, and not in this object class.
- 43.10 Interest.
- 43.11 Interest to creditors for use of money
- 43.12 Late payment charges on vendor bills
- 43.15 Interest under lease-purchase contracts
- 43.19 All other
- 43.20 Dividends.
- 43.21 Distribution of earnings to investors
- 43.29 All other
- 44 Refunds - Payments made from an appropriation or fund account to refund amounts previously received by the Government to correct errors in computations, erroneous billing and other factors (see section 14.2(i) of OMB Circular No. A-11). Also includes amounts refunded to former employees

or their beneficiaries for employee contributions to retirement and disability funds (e.g., payments made when employees die before retirement or before their annuities equal the amount withheld). In the account receiving the refund, previously recorded obligations will be reduced in the appropriate object class(es) by the amount of the refund.

Examples

Refunds - Refund of fines, penalties, forfeitures, taxes, duties, and premiums; returns of deposits in retirement and disability funds; and other refunds on account of adjustments, errors in computation, etc.

Repayment of deposits - Repayment of amounts not subject to demand or claims by the United States for which it has assumed custody. Such items represent the repayment of those monies received in trust for private purposes and over which the government exercises the responsibility of custodian rather than owner.

- 44.10 Refunds.
- 44.11 Refunds of general and trust fund receipts
- 44.20 Repayment of deposits.
- 44.21 Repayments of amounts held in trust
- 50 UNFUNDED ITEMS AND ADJUSTMENTS - Comprises unfunded items for leave accruals affecting the cost of government operations, its liability therefore, and the effect on net worth. These items of cost are funded only when the leave is used and paid for.
- 51 Leave accruals, adjustments for forfeiture, and use.
- 51.10 Leave earned (accrued) and adjustments for forfeiture.
- 51.11 Annual leave earned and adjustments for forfeiture
- 51.12 Commissioned officers annual leave earned

- 51.14 Compensatory leave earned and adjustments for forfeiture
- 51.20 Leave used.
- 51.21 Annual leave used - Regular and LSLP (-)
- 51.22 Commissioned officers annual leave used - Regular and LSLP (-)
- 51.24 Compensatory leave used (-)
- 52 Leave balances transferred in (+) or out (-).
- 52.10 Transfers of leave balances.
- 52.11 Annual leave
- 52.12 Commissioned officers leave
- 52.14 Compensatory leave
- 60 CHANGES AND ADJUSTMENTS OF GENERAL LEDGER ACCOUNTS WHICH MAY ALSO INVOLVE COST OR INCOME ACCOUNTS -
Comprises transactions (not requiring obligation of currently available funds) involving capitalization of assets previously recorded as expense or costs under grants, contracts, or direct operations, and also includes transfers and sale of property with or without reimbursement and other donations, etc.

Includes depreciation transactions to record cost of use of equipment and value of services (costs) provided by other agencies without reimbursement. Also includes sales and recoveries for goods or services provided; movement of goods between inventories, issues therefrom, and other inventory adjustments; accrued interest earned on investments acquired and collection of such principal and interest repayments; the deferral of prepaid expenses and income, the amortization of such items, allowance for bad debts (defaults) and the write-off of actual losses; advances, reimbursements, and receipts; and other miscellaneous items involving transactions associated with but not directly involving the obligation of appropriated and other funds.

- 61 Transactions involving capitalization, depreciation, amortization, sales, income, advances, reimbursements, and receipts.
- 61.10 Transactions involving capitalization of assets and adjustments.
- 61.11 Initial capitalization of fund (exclusive of cash)
- 61.13 Equipment acquired by contractors from contract funds (title to HHS)
- 61.14 Equipment acquired by grantees from grant funds (title to HHS)
- 61.16 Agency constructed property including installation or reinstallation of purchased property by force labor
- 61.17 Exercise of option to purchase under lease-purchase contracts (for portion of lease payment to be capitalized)
- 61.18 Property held for disposal - Equipment other than IT (ADP and TC)
- 61.19 Property held for disposal - IT (ADP and TC) equipment
- 61.1A Transfer of property in or out without reimbursement
- 61.1B Book value adjusted to physical inventory - Equipment in use other than IT (ADP and TC)
- 61.1C Book value adjusted to physical inventory - IT (ADP and TC) equipment in use
- 61.1D Donations (other than leave liability)
- 61.1E Book value adjusted to physical inventory - IT (ADP and TC) software in use
- 61.1F Property held for disposal - IT (ADP and TC) software
- 61.1H Disposal of assets by sale or trade-in other than IT (ADP and TC) equipment)
- 61.1J Disposal of IT (ADP and TC) equipment by sale or trade-in
- 61.1K Cancellation or forgiveness of loans not involving cash payment
- 61.1L Cancellation of audit disallowance
- 61.1M Cancellation of interest on audit disallowances
- 61.1P Disposal of assets by sale or trade-in - IT (ADP and TC) software
- 61.1W Reclassify expense as extraordinary item
- 61.1X Reserved to meet insufficiencies
- 61.1Y Withdrawal or restoration of unobligated balances

- 61.20 Changes in inventories (supplies, materials, work-in-process and finished goods).
- 61.21 Transfers between inventories
- 61.22 Inventory mark-up
- 61.23 Issues from inventory (cost of goods sold)
- 61.24 Issues from stock for use
- 61.25 Spoilage
- 61.26 Other inventory adjustments
- 61.27 Costs capitalized
- 61.30 Depreciation and amortization of equipment, software, and fixed property.
- 61.31 Depreciation of land improvement facilities
- 61.32 Depreciation of assets under capital lease
- 61.33 Depreciation on leasehold improvements
- 61.36 Depreciation of structures
- 61.37 Depreciation of IT (ADP and TC) equipment - Site preparation
- 61.3A Depreciation on equipment other than IT (ADP and TC)
- 61.3B Depreciation of IT (ADP and TC) equipment
- 61.3C Amortization of IT (ADP and TC) software
- 61.3G Depreciation of Federal property in custody of contractors
- 61.3H Depreciation of Federal property in custody of grantees
- 61.40 Investments, loans, and related interest.
- 61.42 Accrued interest earned on loans
- 61.43 Accrued interest earned on guaranteed/pledged loans
- 61.44 Accrued interest earned on investments
- 61.45 Accrued interest earned - All other
- 61.46 Accrued interest forgiven
- 61.47 Purchase of U.S. Government securities
- 61.48 Accrued interest earned - Audit disallowance
- 61.49 Accrued interest earned - Audit disallowance - Pending appeal/litigation
- 61.4A Guaranteed/pledged loans
- 61.4B Guaranteed loans in default
- 61.4C Accrued interest earned on defaulted loans
- 61.4D Defaulted loans - Collected
- 61.4E Defaulted accrued interest - Collected
- 61.4G Acquired collateral - Not otherwise classified
- 61.4H Principal on loans and investments - Collected
- 61.4K Acquired collateral - Loans

61.4L	Principal on guaranteed/pledged loans - Collected
61.4M	Acquired collateral - Interest
61.4N	Acquired collateral - Prior lien
61.4P	Accrued interest earned on delinquent accounts
61.4Q	Accrued penalties earned on delinquent accounts
61.4R	Accrued administrative costs earned on delinquent accounts
61.4S	Interest on loans - Collected
61.4T	Interest on guaranteed/pledged loans - Collected
61.4U	Debt borrowing and replacement - Treasury (Public Debt)
61.4W	Accrued interest earned - Program disallowances
61.4X	Insurance premiums on federally insured loans
61.4Y	Debt borrowing and replacement - Federal Financing Bank (Public Debt)
61.50	<u>Deferral of costs, credits, allowances for bad debts, and adjustments.</u>
61.51	Prepaid expenses
61.52	Amortization of deferred charges
61.53	Actual bad debt - Audit disallowance
61.54	Deferred credits
61.55	Amortization of deferred credits
61.56	Prior year unfunded FECA expense
61.57	Estimated bad debts (allowance)
61.58	Actual bad debt - Loans and accounts receivable
61.59	Current year unfunded FECA expense
61.5A	Actual bad debt - Advances and reimbursements
61.5B	Actual bad debt - Refunds
61.5C	Actual bad debt - General/trust fund loan
61.5D	Actual bad debt - Defaulted loans
61.5E	Actual bad debt - Guaranteed/pledged loans
61.5F	Actual bad debt - Defaulted loan - General/trust Fund
61.5G	Actual bad debt - Interest - General/trust fund
61.5H	Actual bad debt - Interest - Defaulted loan
61.5K	Actual bad debt - Interest - Defaulted loan - General/trust fund
61.5L	Actual bad debt - Interest - Loan
61.5M	Actual bad debt - Interest - Guaranteed/pledged loan
61.5P	Actual bad debt - Interest - Investment
61.5Q	Actual bad debt - Interest - Delinquent accounts
61.5R	Actual bad debt - Penalties on delinquent accounts
61.5S	Actual bad debt - Administrative costs on delinquent accounts

- 61.60 Sales and unfunded expenses.
- 61.61 Sale of goods
- 61.62 Sale of services
- 61.63 Earned advance, reimbursement, and transactions -
Unbilled
- 61.64 Federal employee parking fee
- 61.65 Sale of scrap material
- 61.66 Donated travel expenses - Deposited
- 61.67 Donated travel expenses - Services in kind
- 61.68 Donated travel expenses - Retained by traveler
- 61.69 Sale - All other
- 61.6A Parking fringe benefit
- 61.70 Advances, reimbursements, and receipts.
- 61.71 Advances made to others (including travel advance)
- 61.72 Advances received from others
- 61.73 Unearned advance - Billed
- 61.74 Earned receivable - Billed
- 61.75 Receivable - Collected
- 61.76 Receivable - Audit disallowance
- 61.77 Miscellaneous receipts
- 61.78 Available receipts
- 61.79 Deposit Funds
- 61.7A Youth Opportunity Corps advances and repayments
- 61.7B Commissioned officer advances and payments
- 61.7C Confidential advances for investigative purposes
(also see 21.81 through 21.84 and 25.2B)
- 61.7D Interest on audit disallowance and delinquent
accounts - Collected
- 61.7E Penalty on delinquent accounts - Collected
- 61.7F Administrative costs on delinquent accounts -
Collected
- 61.7G Advance for employee emergency payment
- 61.7H Third-party draft
- 61.7Z Cashier fund
- 80 REDISTRIBUTION AND REALLOCATION OF COSTS,
ADJUSTMENTS AND CLOSING ENTRIES - Comprises
transfers between accounting points within an
agency and transfers between headquarters
accounting points of agencies; redistribution of
direct and overhead costs for labor distribution
purposes; and adjusting and closing entries.

- 81 Transactions involving transfers, allocations, adjusting and closing entries.
- 81.10 Intra-agency and inter-agency transfers.
- 81.11 Intra-agency transfer-out (sales)
- 81.16 Intra-agency transfer - Other
- 81.19 Inter-agency transfer
- 81.20 Allocation of costs.
- 81.22 Allocation of direct costs
- 81.23 Allocation of indirect costs
- 81.90 Adjusting entries.
- 81.91 Adjusting entry (not otherwise classified)
- 82 Closing entries.
- 90 OTHER - Consists of below reporting threshold items; unvouchered items; undistributed items which are temporarily unidentifiable by object class; limitation on expenses - revolving and trust fund items; other transactions not otherwise classified; subtotal, obligations; and total obligations.
- 90.0 Below reporting threshold (used for A-11 reporting purposes only) - Obligations are reported under this object class whenever data for an object class entry is below the reporting threshold (\$500 thousand or less) and the sum of the below threshold amounts round to \$1 million or more.

NOTE: Use of this object class to report amounts of more than \$4 million requires OMB approval.
- 91.0 Unvouchered - Charges that may be incurred lawfully for confidential purposes, not subject to detailed vouchering or reporting.

NOTE: Requires the approval, authorization or certification of the President or an official of an executive agency. The GAO may audit these expenditures to the extent necessary to determine the propriety for payment, unless the President has exempted those financial transactions related to foreign intelligence, counterintelligence

activities or law enforcement investigations. Expenditures exempted from GAO audit should be reported and reviewed by the Select Committees on Intelligence of the House of Representatives and the Senate.

Operating procedures have been issued to the Assistant Inspector General for Investigations and the agency Financial Management Officers for the handling and recording of Confidential Expenditures which previously were handled as "Unvouchered" expenditures. See subobject classes 21.81-21.84, 25.2B and 61.7C.

92.0 Undistributed (used for A-11 reporting purposes only with prior OMB approval) - Charges that cannot be distributed to the object classes listed above, including obligations related to transfers between Federal and trust funds when the transfers result from appropriation action or general transfer authority. Transfers that finance purchase of goods and services (i.e., reimbursable activities) are classified under object class 25.30.

93.0 Limitation on expenses - Revolving and trust funds (used for A-11 reporting purposes only) - Used when there is an annual limitation on administrative or non-administrative expenses for revolving and trust funds. In the object class schedule for the revolving or trust fund, total obligations applicable to the limitation are reported as a lump sum entry without any distribution under object class 93.0.

NOTE: A separate object classification schedule for the limitation will distribute the lump sum obligations reported in the parent schedule in object classes 11.10 through 44, as appropriate, with an offsetting negative entry on line 93.0 equal to the total obligations distributed. No amount will be shown on the subtotal line (99.0) or the total line (99.9) of the separate object classification schedule for the limitation.

- 99 Not otherwise classified (HHS usage only) -
Encompasses transactions for appropriation authorizations, borrowing from Treasury (public debt transactions), non-expenditure transfers, consolidated working fund agreements, apportionments, allotments, operating plans, etc., which precede the transactions incurred or accomplished to carry out the purpose or mission of the fund or activity.

NOTE : This object class code is also used for A-11 reporting purposes only (see 99.0 and 99.9 below)

- 99.0 Subtotal, obligations (used for A-11 reporting purposes only) - Subtotal of entries above for direct, reimbursable, or allocation account obligations when more than one of these categories are reported in a single account. The subtotal stub entry for reimbursable obligations, "Reimbursable obligations", should be used, even if all reimbursable obligations are classified in a single object class category.
- 99.9 Total obligations (used for A-11 reporting purposes only) - This entry will equal the sum of the total obligations for all the object class entries. The amount must equal total obligations as shown on line 10.00 of the program and financing schedule. Only the final total of all obligations should be coded 99.9. Sub totals for schedules containing two or more sections will be coded 99.0 for the individual sections.